

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ALABAMA  
NORTHEASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff	)	
	)	
vs.	)	Case No. 5:09-cv-02269-HGD
	)	
HILDAURA COWAN,	)	
	)	
Defendant	)	

**MEMORANDUM OPINION**

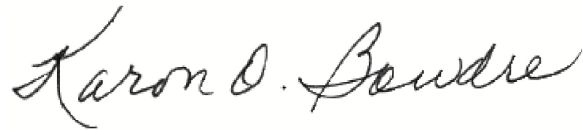
On May 17, 2010, the magistrate judge's report and recommendation was entered and the parties were allowed therein fourteen days in which to file objections to the recommendations made by the magistrate judge. No objections have been filed by either the plaintiff or the defendant.

After careful consideration of the record in this case and the magistrate judge's report and recommendation, the court hereby ADOPTS the report of the magistrate judge. The court further ACCEPTS the recommendations of the magistrate judge. Accordingly, the court finds and concludes that a default judgment is due to be entered in favor of the United States of America and against defendant Hildaaura Cowan for the total sum of \$40,545.37, plus interest from May 4, 2010, until the date

of entry of judgment at the rate of 8.25 percent per annum and interest thereafter at the prevailing legal rate per annum until paid in full.

A separate order in conformity with this Memorandum Opinion will be entered contemporaneously herewith.

DONE and ORDERED this 25th day of June, 2010.

A handwritten signature in cursive script, reading "Karon O. Bowdre". The signature is written in dark ink and is positioned above a horizontal line.

---

KARON OWEN BOWDRE  
UNITED STATES DISTRICT JUDGE